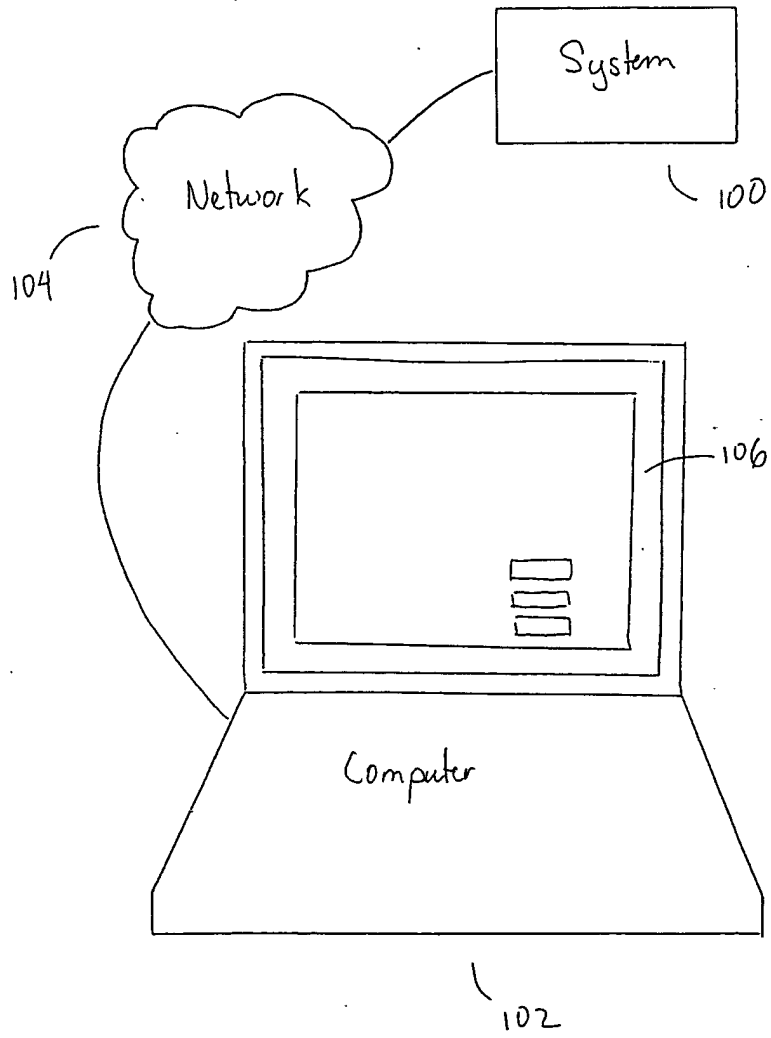


Fig. 1



LOGIN SCREEN

prompts 202

Company ID:

User ID:

Password:

(  
login screen 200

Fig. 2A

[Redacted]

[Redacted]

[Redacted]

# Organizational Chart

View List of Control Documents

View Question Groups for a specific user

Title:	Email:		First Name:
CFO	adam.mason@sympatico.ca	} 206	Adam
General Counsel	adam.mason@sympatico.ca		Adam
Corporate Secretary	themezz77@yahoo.ca		Margaret
Finance	mmsolomon@canada.com		Michelle
Investments	--empty--		--empty--

[Redacted]

organization template 204

Fig. 2B(i)

Fig. 2B(ii)

TSE	AAA.B	} fields 210
NYSE		
Nasdaq		
• Company Year-End: 2003-12-31		
• Volume Of Sales: 100000		
• Address 1: 12 This St.		
• Address 2: 2		
• Phone Number 416 587 9911		
• Fax Number 416 587 9911		
• City: New York		
• State: NY		
• Incorporation Jurisdiction: New York		
• Industry: Finance		
• Zip Code: 90210		
• Country: United States		
• First Name: Adam		
• Last Name: Mason		
• Job Position: Big Cheese		

} fields 210

profile template 208

Figure 2C

1) Does the Company's audit committee pre-approve all permissible non-audit services and all audit, review and attest engagements required under the securities laws?  
☐ YES ☐ NO ☐ DNA Question 214

2) At the time the accountant was engaged to render any service described above in the previous question, had the engagement been pre-approved by the Company's audit committee?  
☐ YES ☐ NO ☐ DNA

3) Was the engagement entered into pursuant to pre-approval policies and procedures established by the audit committee of the Company?  
☐ YES ☐ NO ☐ DNA

answer selection 216

Are the answers provided above correct Y/N

confirmation box 218 selection 220

Question Group 212

## NYSE – Audit Committee - Approval of Audit and Non-Audit Services; Prohibited Services; Tax Services

Under SEC rules, the audit committee must pre-approve all permissible non-audit services and all audit, review or attestments required under the securities laws. Additional SEC rules provide that the Company's primary accountant who prepares the Company's audit will not be deemed independent of the Company if it provides certain services to the Company.

This memorandum discusses the rules and regulations of the SEC mentioned above and also reviews permissible tax services.

The rules discussed herein apply to SEC regulated companies, including foreign private issuers (as defined in Exchange Act Rule 3b-4).

Control  
Doc  
Masker  
Level  
224

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### A. Approval of Audit and Non-Audit Services. — 236

#### B. SEC Rules.

Section  
Masker  
level  
226

1. The SEC adopted Rule 2-01(c)(7) of Regulation S-X to implement Section 202 of the Sarbanes-Oxley Act of 2002 ("Sarbanes-Oxley") which rule requires that the audit committee pre-approve all permissible non-audit services and all audit, review or attest engagements required under the securities laws (SEC Release No. 33-8183; January 28, 2003) (see Section A 5 below for definitions of the highlighted terms).

2. The Rule requires that before the accountant is engaged by the Company or its subsidiaries to render the service, the engagement must be:

- approved by the Company's audit committee; or
- entered into pursuant to pre-approval policies and procedures established by the audit committee of the Company, provided the policies and procedures are detailed as to the particular service, the audit committee is informed of each service, and such policies and procedures do not include delegation of the audit committee's responsibilities to management (Rule 2-01(c)(7)(i)(A) and (B)).

Control  
Document  
222

Subsection  
Masker  
Level  
228

3. The audit committee may establish policies and procedures for pre-approval provided they "are detailed as to the particular service" and designed to safeguard the continued independence of the accountant.

4. One or more audit committee members who are independent directors may be allowed to pre-approve the service. Decisions made by the designated audit committee member(s) must be reported to the full audit committee at each of its scheduled meetings.

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5. Definitions. Set forth below are the key definitions for the terms used in Rule 2-01(c)(7) of Regulation S-X:

230

i. **Audit Services.** The Rule recognizes that audit services are broader than those services required to perform an audit pursuant to GAAS and include services related to the issuance of comfort letters and services related to statutory audits required for insurance companies for purposes of state law as audit services.

2240

232

a. Audit services also include services performed to fulfill the accountant's responsibility under GAAS.

b. In some situations, a tax partner may be involved in reviewing the tax accrual that appears in the company's financial statements; since that is a necessary part of the audit process, that activity constitutes an audit service.

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c. Complex accounting issues may require that the accounting firm consult with "national office" or other technical reviewers to reach an audit judgment; this activity constitutes an audit service (whether the firm separately charges for that consultation) since it is a necessary procedure used by the accountant in reaching an opinion on the financial statements.

230

ii. **Non-Audit Services.** Section 2(8) of the Act defines "non-audit services" as any professional services provided to the Company by an accounting firm, other than those

Fig. 2D

Fig. 2E - Compliance Governance Report - 244

Control Document	Questionnaire	Question Group	Reviewed By	Status
NYSE -- Audit Committee - Approval of Audit and Non-Audit Services; Prohibited Services; Tax Services - 38	NYSE -- Audit Committee - Approval of Audit and Non-Audit Services; Prohibited Services	Approval of Audit and Non-Audit Services.	Keats, Margaret	Pending Completion
		Prohibited Non-audit Services		Pending Allocation
		Financial Information Systems Design and Implementation.		Pending Allocation
		Appraisal or Valuation Services, Fairness Opinions or Contribution-in-Kind Reports.	Mason, Adam	Pending Completion
		Actuarial Services.	Mason, Adam	Compliant
		Internal Audit Outsourcing.		Pending Allocation
		Management Functions.		Pending Allocation
		Human Resources.	Mason, Adam	Non-Compliant
		Broker-Dealer, Investment Advisor or Investment Banking Services.	Mason, Adam	Pending Completion
		Legal Services.	Mason, Adam	Pending Completion
		Expert Services.		Pending Allocation
		Unnamed Group		Pending Allocation
NYSE -- Audit Committee - Charter Rules - 55	NYSE -- Report On Audit Committee Charter Rules	Existing NYSE Rules		Pending Allocation
		Unnamed Group		Pending Allocation
		Proposed NYSE Rules		Pending Allocation
		Unnamed Group	Mason, Adam	Pending Completion
			Mason, Daryl	Pending Completion
NYSE -- Audit Committee - Communications with Accountants - 32	NYSE -- Audit Committee - Communications with Accountants	Background		Pending Allocation
Column 246	Column 248	Critical Accounting Policies and Practices	Column 252	Pending Allocation
		Column 250		Column 254


[Redacted]

[Redacted]

[Redacted]

Calendar of Events

September 2003

Month September  Select Y

Sunday	Monday	Tuesday	Wednesday	Thursday	
	1	2	3	4	5
7	8	9	10	11	12
14	15	16	17	18	19
21	22	23	24	25	26
28	29	30			

Event

258

1  
256

Fig. 2F

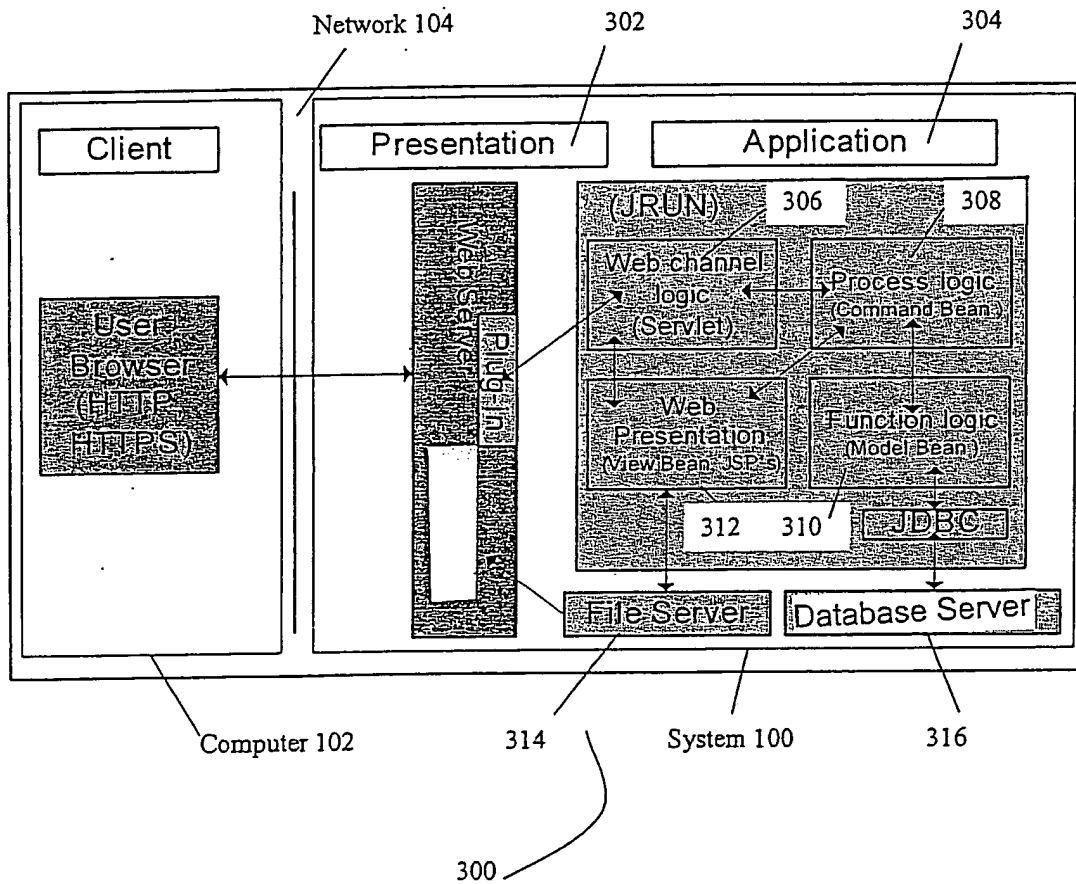


Audit Report				
Date: 2003-9-9				
Control Document	Question Group	Report Date	Reviewed By	Status
NYSE – Audit Committee - Approval of Audit and Non-Audit Services; Prohibited Services; Tax Services - 38		2003-08-11	Mason, Adam	Compliant
		2003-08-11	Mason, Adam	Non Compliant

1  
260

Fig. 2 G

Figure 3



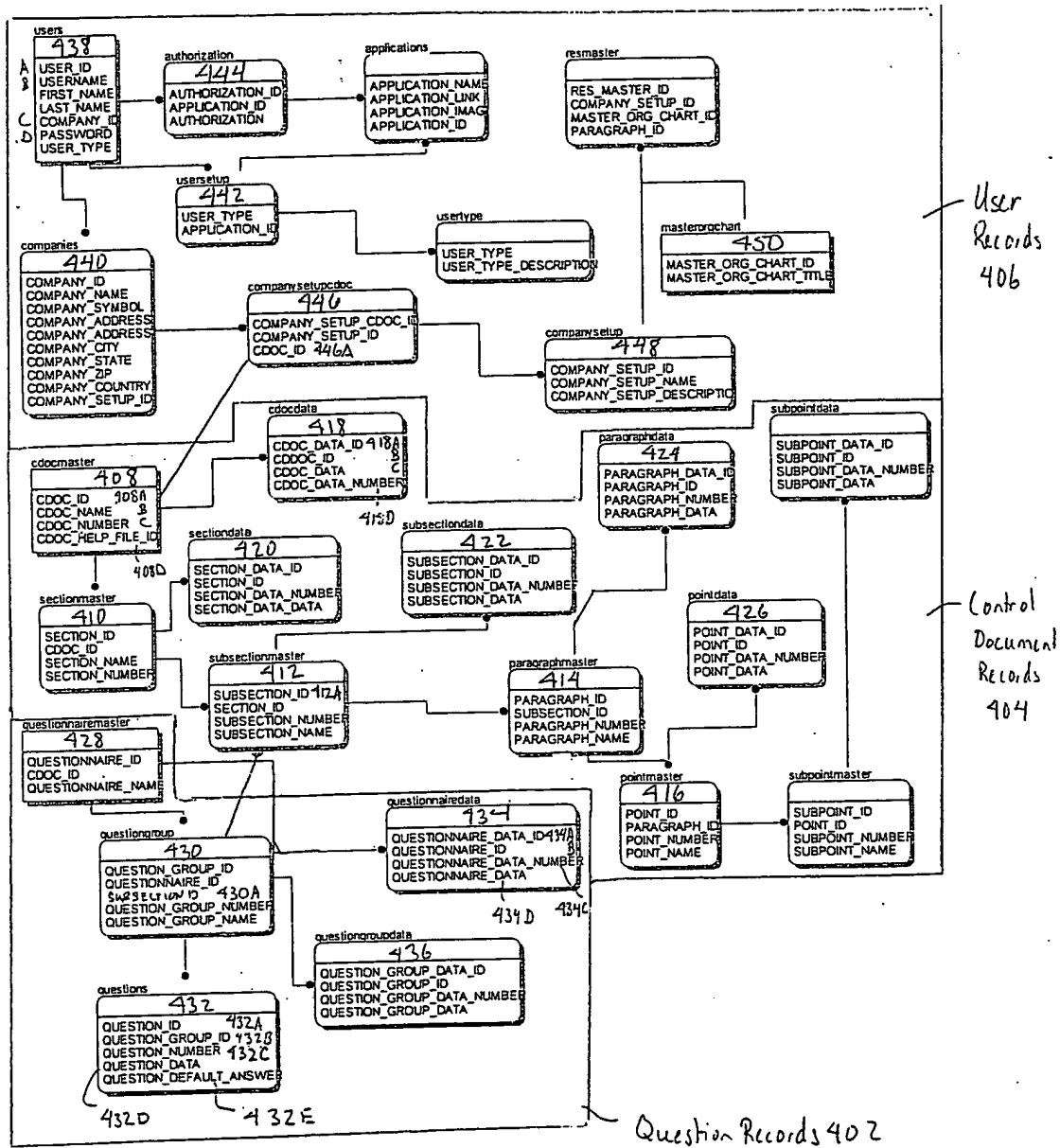


Fig. 4